

Sent November 19, 2013

Title I, Part A Coordinators:

In light of recent confusion around the need to document time and effort for Title I, Part A-paid school-level employees working in a schoolwide program, please see the conversation below. The original question is at the bottom of the thread and our response is just above it. As always, please contact your KDE Title I, Part A consultant if you have any questions.

Sincerely,

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Response

This is the statement at the end of the PAR in the most current version of the handbook: “A schedule or PAR is not required for school personnel in a schoolwide program who are partially funded with Title I funds if the school is consolidating its Part A funds with other funds.” We have changed our stance on this because the USED’s interpretation and guidance has changed, revolving around the idea of consolidation of Title I, Part A funds in an SWP. Complete guidance on consolidating Part A funds in an SWP can be found here: <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>. I’ll refer to some of the questions from this guidance, which will be in bold text.

E-2 What does it mean to consolidate funds, including Title I, Part A funds, in a schoolwide program?

Consolidating funds in a schoolwide program means that a school treats the funds it is consolidating like they are a single “pool” of funds. In other words, the funds from the contributing programs in the school lose their individual identity and the school has one flexible pool of funds. The school uses funds from this consolidated schoolwide pool to support any activity of the schoolwide program without regard to which program contributed the specific funds used for a particular activity. A schoolwide school must identify in its schoolwide plan which programs are included in its consolidation and the amount each program contributes to the consolidated schoolwide pool. [Section 1114(b)(2)(A)(iii)]

Keep in mind that an LEA must ensure that such a school meets the supplement not supplant requirement as it relates to a schoolwide program, i.e. each school operating a schoolwide program must receive all the State and local funds it would otherwise receive to operate its educational program in the absence of Title I, Part A or other Federal education funds. (See E-17.) [Section 1114(a)(2)(B)]

In accounting for expenditures from funds included in a consolidated schoolwide pool, an LEA has a number of options. See E-3 for several ways this can be done. In each of these methods, the common denominator is that consolidated funds are not tracked to specific activities allowable under a particular program.^[1]

We are working with the finance department here to set up accounting procedures to allow for the accounting of consolidated funds within a single project number and to be able to take advantage of other flexibilities offered under consolidation. However, these procedures and practices are not in place yet. The hope is to get them out by the beginning of next school year.

For now, you would need to be able to show that funds are used in certain percentages and/or amounts from the various funding sources at your SWPs. For an example of how this may be done see below (**from E3**). This is only one example of how you may be able to document this.

Programs Contributing Funds to the Consolidated Schoolwide Pool						
School Building	Federal Funds				State and Local Funds	Total for Each Building
	Title I - A Disadvantaged	Title II-A Improving Teacher Quality	Title IV-A Safe and Drug Free Schools	IDEA- B		
A	\$182,535	\$25,000	\$10,685	\$94,462	\$2,048,115	\$2,360,797
B	115,455	25,000	20,071	27,709	1,380,884	1,569,119
C	181,780	25,000	23,686	69,272	1,940,161	2,239,899
D	141,900	110,437	22,351	93,202	1,999,902	2,367,792
E	229,460	110,437	27,546	61,715	1,936,291	2,365,449
F	169,860	110,437	23,796	54,158	1,525,307	1,883,558
Total Funds LEA Distributes to Individual Schools	1,020,990	406,311	128,135	400,518	10,830,660	12,786,614
Percent of Total	8%	3%	1%	3%	85%	100%

So how is this related to time and effort records in an SWP? The consolidation of Part A funds within an SWP relieves that school from completing PARs for its Title I, Part A paid staff. If you cannot show this somehow, such as in the above example, then PARs would be required for that school, either monthly or semiannually, depending on whether or not the employee is paid partially or wholly from Part A. Keep in mind that consolidation applies only to SWPs and not targeted assistance schools and to the Title I, Part A program. Other programs may have different requirements.

Question

At a Title I meeting, they said we need to be keeping Time & Effort logs on all Title I employees, but 1) Diane Robertson told me a couple of years ago we only need to be keeping them for Targeted Assistance Schools (we don't have any). 2) on the **Personnel Paid From Title I** form found on page 167, the last sentence on the page says *A schedule or PAR is not required for school personnel in a school-wide program who are partially funded with Title I funds.* I'm totally confused. Should we be keeping the log or not?

^[1] As Options 1 and 2 in Example 2 illustrate, an LEA does not literally need to combine funds in a single account or pool with its own accounting code. Rather, the word "pool" is used conceptually to convey that a schoolwide program school has the use of all consolidated funds available to it for the dedicated function of operating a schoolwide program without regard to the identity of those funds.